

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT SEATTLE

SUSAN B. LONG, et al.,

**Plaintiffs,**

V.

UNITED STATES INTERNAL  
REVENUE SERVICE,

Defendant.

No. C74-724P

**ORDER GRANTING  
PLAINTIFF'S MOTION FOR  
AWARD OF ATTORNEY  
FEES AND COSTS**

This matter comes before the Court on Plaintiff Susan B. Long's Motion for an Award of Attorney Fees and Costs. (Dkt. No. 22). Having reviewed the materials submitted by the parties and the balance of the record, the Court hereby finds and ORDERS as follows:

(1) By prior order, the Court found that Ms. Long was entitled to an award of attorney fees and costs for bringing a successful motion to enforce a 1976 consent order between Ms. Long and the Internal Revenue Service. (Dkt. No. 21). The Court directed Ms. Long to file a motion and supporting materials to document her reasonable attorney fees and costs.

(2) In her moving papers, Ms. Long requested \$43,721.50 in attorney fees for the work of three attorneys who represented her in this proceeding: Scott Nelson of Public Citizen Litigation Group in Washington, D.C.; Michele Earl-Hubbard of Davis Wright Tremaine LLP in Seattle; and Eric Stahl of Davis Wright Tremaine LLP in Seattle. In her reply, she requested an additional \$445.50 in fees for Mr. Nelson's work in preparing the reply, as well as an additional

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1 \$1,953.00 for Ms. Earl-Hubbard's work on the reply. As a result, Ms. Long has requested a  
2 total attorney fee award of \$46,120. Ms. Long also requests costs in the amount of \$726.60.

3 (3) The Court finds that Plaintiff's proposed lodestar amount of \$46,120 is reasonable  
4 and that there is no basis to adjust the lodestar amount. This matter involved somewhat novel  
5 and complex issues of law and Ms. Long was represented by skilled and experienced counsel  
6 who provided high-quality representation and achieved excellent results, all without assurance of  
7 payment of fees. The time expended by Ms. Long's attorneys in this matter was not excessive  
8 and their requested hourly billing rates are reasonable for attorneys of their level of skill and  
9 experience. The Court further finds that the requested costs of \$726.60 are reasonable.

10 (4) Therefore, the Court GRANTS Ms. Long's motion for an award of attorney fees  
11 and costs. The Court awards Ms. Long \$25,393.50 in attorney fees for the work performed by  
12 Scott Nelson of Public Citizen Litigation Group and \$20,726.50 in attorney fees for the work of  
13 Michele Earl-Hubbard and Eric Stahl of Davis Wright Tremaine LLP, for a total attorney fee  
14 award of \$46,120. The Court also awards Ms. Long \$726.60 in costs.

15 (5) The Internal Revenue Service shall pay \$46,120 in attorney fees and \$726.60 in  
16 costs to Ms. Long care of her attorneys within twenty (20) days of the date of this order.

17 (6) The clerk is directed to send copies of this order to all counsel of record.

18 Dated: May 24, 2006.

19  
20 s/Marsha J. Pechman  
21 Marsha J. Pechman  
22 United States District Judge  
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